

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 98-0487P**

**Sales Tax  
December 31, 1997**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE(S)**

**I. Tax Administration – Penalty**

**Authority:** IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

**STATEMENT OF FACTS**

Taxpayer was assessed a late filing penalty for sales tax in December 1997.

**ISSUE**

**I. Tax Administration – Penalty**

**DISCUSSION**

Taxpayer was assessed a late filing penalty. In a letter dated August 13, 1998 the taxpayer retested a denial of penalty waiver and enclosed all correspondence for the hearing officer's review.

The department reviewed taxpayer's information and the envelope in which the return was mailed and found that the envelope was returned to the taxpayer for postage due. The taxpayer's

postage meter indicates a date of January 22, 1998. In addition, the taxpayer had other late payments on record.

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The Indiana Code and Regulations are clear regarding late filing penalties.

The department finds no reasonable cause exists, therefore, the request for penalty waiver is denied.

**FINDING**

Taxpayer's protest is denied.